

Exhibit A

ZAI TRUST FEES

FEBUARY 2014 ZAI 7B Trust Fees EDWARD B.COTTINGHAM JR.

DATE	DESCRIPTION	HOURS
2/1/2014	Review revised draft of Acknowledgment and Waiver to be signed at Closing;review checklist of signature pages	0.30
2/2/2014	Review all effective date docs, emphasis on 7B related docs for errors/typos; email R. Hehner and M. Jones re incorrect cross references in docs	1.20
2/2/2014	PC from M. Jones re missing signature for 7A trustee/ PD Trust doc; Go to KE office to sign docs for PD Trust in advance of closing	1.00
2/2/2014	Travel to NY for closing,*	2.20
2/3/2014	Attend Closing at KE office	5.50
2/4/2014	Travel back to Charleston -flight delayed twice*	4.80
		15.00

* actual travel time was double but travel is billed at 1/2 the hourly rate

15 hrs @ \$450 total \$6,750

Expenses- receipts attached- \$1,197.96

TOTAL- \$7,947.96

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January 2014 ZAI 7B Trust Fees EEDWARD B. COTTINGHAM JR

DATE	DESCRIPTION	HOURS
1/3/2014	Review A. Rich's comments re latest draft of PD Trust Agreement;review M. Jones email re same	0.30
1/6/2014	Review email from E.Westbrook, review and file photos of ZAI bags for claims review purposes;	0.40
1/6/2014	Review draft by-laws and multiple emails from E Westbrook and A Rich re review all proposed modifications to Trust Agreement and By-Laws	0.30
1/7/2014	compared against previous versions by KE	0.40
1/7/2014	Review PD FCR changes to the Intercreditor Agreement and M. Jones reply re same	0.30
1/8/2014	review email from M. jones and review planning checklist to be completed and draft funds flow memo in preparation of meeting;exchange emails with E. Westbrook to understand funds flow for ZAI	0.60
1/8/2014	Review numerous emails from A.Rich, Jones, E. Westbrook, D. Williamson 7A counsel and others re draft PD Trust Bylaws and Agreement and prep for Jan 9 meeting.	0.60
1/8/2014	phone calls with Monty Shealy, Prudential investment advisor, re investment of funds and portfolio alternatives and negotiation of fees;research appropriate fees	1.20
1/9/2014	Preparation for effective date planning meeting, exchange emails with ZTAC members re same	0.80
1/9/2014	Attend effective date planning meeting by phone	4.50
1/9/2014	Misc. emails with A. Rich, E. Westbrook, 7A Counsel and PDFCR counsel re coordination with and payment of Delaware trustee	0.40
1/10/2014	Meet with CFO, C. Pennington to discuss Trust accounting and Review email from 7A accountant re EIN and tax return issues; emails with counsel D. Cooke and 7B accountant D. Lagare and E. Westbrook re same	2.80
1/14/2014	Review email from J. Melville and revised Effective date docs transmitted therein.	0.50
1/15/2014	Review email from 7A counsel and redlined changes to PD Trust Agreement to clarify handling of CND ZAI claims, suggest changes to language	0.40
1/16/2014	Review and reply to misc emails re proper filing of taxes and acquisition of EINS to be consistent with the PD Trust agreement, research re same;	0.60
1/17/2014	Review CPA D. Lagare's research on advisability of maintaining separate Eins and tax returns between 7A and 7B;conduct research re same	1.00

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1/20/2014	Review emails and revised PD Trust Agreement and selected comments on other plan documents and R. Higgins re Funds Flow memo	0.60
1/21/2014	Pc and exchange emails with E. Westbrook re modification to PD Trust agreement re ZAI trustee compensation; exchange emails with E. westbrook re interest rate calculations on ZAI funds; review letter from 7B counsel, D. Cooke on advisablity of maintaining seperate EINS and tax returns for 7A and 7B to avoid commingling issues	1.00
1/21/2014	Review emails and comments from A. Rich PDFCR counsel and J. Melville and others re Deferred payment agreement as it relates to PD Trust;exchange emails with ZTAC members re advisablity of insuring funds and neogtiating best rates	0.60
1/22/2014	Meet with CPA J. Wirsyla re tax accounting for ZAI Claims facility; pc with Dan Legare re acquisition of EIN, and conf call with D. Legare's assistant and the IRS re EIN	2.40
1/22/2014	Conf call with KE office re effective date docs,	4.00
1/22/2014	Meet with Wells Fargo executives re interest rates on funds and other bank services re ZAI funds, negotiate re same; ps with M. Shealy at Prudential re alternatives for investment of funds update, negotiate fees	1.80
1/22/2014	send email re status of efforts to acquire Trustee insurance,Review 2 proposals and 2 quotes for D&O/Trustee insurance and review emails from 7A counsel re same.	1.20
1/23/2014	Read and reply to misc emails between M. DeBard, 7A counsel, D. Cooke 7B counsel; conf call re to discuss and resolve EIN and tax reporting issues	1.40
1/24/2014	review revised effective date docs from J. Melville; send email to PD 7A counsel re ZAI Trustee preference for 2 EINs to avoid commngling concerns	0.80
1/24/2014	Meet with C. Pennington CFO, re accounting processes, financial statements, budgeting, annual reports and compliance with the Trust agreement;	2.00
1/25/2014	pc with M. Garcia re receipt of funds at BNC in anticipation of closing at KE; negotiate management fees with M. Shealy /Prudential	0.60
1/26/2014	Review emails from D.Turetsky and D. Rosenblum re outstanding conditions to the plan and J. Gettleman re logistics of closing;review effective date docs, note inaccuracies and transmit same to M. Jones;exchange emails with M. jones re 7B financial instituion to receive funds	1.00

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1/27/2014	meet with M. Garcia of BNC bank to discuss logistics of receiving funds and continue negotiation money mkt rate with M.Gracia of BNC; exchange email with 7A counsel, Bishop DeBard re logistics of payment to Delaware trustee and split on payment	1.20
1/28/2014	Review all redline and clean effective date docs for required signature and for issues in general; review numerous emails re same, execute signatures on 16 originals for all docs requiring 7B trustee signature	1.50
1/28/2014	Exchange emails with E. Westbrook, A. Rich re strategies to reduce D&O insurance costs, exchange emails with 7Acounsel re same	0.50
1/29/2014	Prep for conf call and conf call with BNC CEO and 3 other BNC executives re receipt of funds and MM rates;	2.00
1/29/2014	emails with Higgins, Melville, Jones and Cooke re effective date issues and funds flow memo; email with Hutson re D&O insurance;review docs on which Insurors based quotes to look for cost/premium savings;review email from matt brown, insurer rep re same	1.00
1/29/2014	E mails with M. Garcia re Bank issues and confirmation of account name to be compliant with BNC policy; pc with M. jones re transmission of signed docs	1.40
1/30/2014	Meet with M. Garcia to go over bank account features; emails with D.Cooke re insurance issues	0.80
1/30/2014	Emails with E. Westbrook and D. Cooke re insurance	0.20
1/30/2014	Review final effective funds memo, confirm amounts for ZAI Trust; exchange emails with 7A counsel re executing docs for Wilmington Trust	0.50
1/31/2014	Exchange emails with M. DeBard, &A counsel re: Wilmington Trustee proposal	0.30
1/31/2014	Review emails from R. Higgins and changes to Funds Flow memo and other emails re same	0.30
1/31/2014	Review final draft of funds flow memo from R. Higgins and email from D. Cooke re same	0.30
		43.10

43.10 HOURS @ \$450 \$19,395.00

No expenses

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DECEMBER 2013 ZAI 7B Trust Fees EDWARD B.COTTINGHAM JR.

DATE	DESCRIPTION	HOURS
12/6/2013	Meeting with ZTAC member, E Westbrook, re emergence preparations for setting up Trust and	1.50
12/6/2013	Meet with William Shealy, Prudential Executive and other Prudentail investment professionals re Investment of funds per Uniform Prudent Investment Act and consistency with Trust guidelines	1.80
12/11/2013	Review docs, emails in preparation for PD Trust Effective Date Issue Meeting with ZTAC and 7A professionals	2.20
12/11/2013	Email and pc with Finance professionals (prudential) re investment of funds, and requirement of PD Trust Agreement	0.30
12/11/2013	Meet with CPA Wirsyia re Trust and Claims facility issues	1.20
12/12/2013	Meet with ZTAC members E. Westbrook and D.Scott to discuss ZAI issues in preparation for PD Trust Effective Date Meeting at RPWB office	2.00
12/12/2013	Attend PD Trust Effective Date Issue Meeting at RPWB	3.00
12/15/2013	Review multiple emails to and from R.Higgins, A. Rich, E. Westbrook, D Williamson re status or emergence, interest rate calculations on PD funds, receipt of funds and related issues	0.40
12/16/2013	review misc emails from D. Williamson and E. Westbrook and funds flow memo and effective date planning chart	0.60
12/24/2013	Review misc emails from E. Westbrook, A.Rich, M. Jones and D.Cook and review WRG letter to Court re Settlement with bank lender group: review emails from Mike Jones re pre emergence planning, exchange emails with 7B Trust counsel Cooke, re content PD ByLaws	0.80
12/26/2013	Review emails from PD Trust atty Sakalo re premergence issues; exchange emails with Westbrook re amended PD Trust Agreement	0.40
12/26/2013	Review emails from PD FCR counsel re insurance issues for PD Trusts, review Deferred payment Agreement for Class 7B brelative to D&O needs, begin gathering info specific to 7B Trust	0.60

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Review emails from Trust Ins agent, M. Brown and	
12/27/2013 PDFCR counsel re implications of Policy provisions	0.30

Reviewing Plan docs provided on disc by KE; email E.	
12/28/2013 Westbrook re Modifications to PD Trust Agreement	1.00

Review email from M. Jones re effective date planning	
meeting;review emails of P. Lockwood, d. Felder and	
12/30/2013 D. Cooke and others re comments re planning docs	0.40

16.5 hours @ \$450/hour \$ 7,425.00

no expenses